



Trustees' Financial Summary

FY2015-16

Submit ID: 0400-94087407

18 Glacier County

0400 Browning Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Stacy Edwards **Phone #:** (406) 338-2715

(Signature)

(Date)

Chair, Board of Trustees: Wendy Bremner

(Signature)

(Date)

County Superintendant Darryl Omsberg

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|---|--------------|----------------|---------|
| 001 | Child Care Meal Reimb | LOCAL | | |
| 003 | P-Card Rebate | LOCAL | | |
| 017 | EXXON BES | LOCAL | | |
| 019 | KW-Karen Cox Memorial Grant | STATE | | |
| 020 | EXXON BMS | LOCAL | | |
| 021 | Donations for District Wide Drug Free Activities | LOCAL | | |
| 022 | Pow Wow | LOCAL | | |
| 025 | Lights On | LOCAL | | |
| 026 | Browning Elementary Incentives | LOCAL | | |
| 048 | Cap Inv & Def Maint | STATE | | |
| 071 | Set aside expenditures | LOCAL | | |
| 075 | NIISA Stepping Stones Grant | LOCAL | | |
| 077 | Dennis & Phyllis Washington | LOCAL | | |
| 081 | Robert Cassidy | LOCAL | | |
| 082 | Steve Conway | LOCAL | | |
| 083 | James Running Fisher | LOCAL | | |
| 084 | Brian Gallup | LOCAL | | |
| 085 | Velden Calica | LOCAL | | |
| 086 | Brenda Croff | LOCAL | | |
| 087 | Wendy Bremner | LOCAL | | |
| 088 | Donna Yellow Owl | LOCAL | | |
| 094 | Homeless Donation | LOCAL | | |
| 095 | Glacier Peaks Investing in Our Students & Schools | LOCAL | | |
| 100 | Music Dept | LOCAL | | |
| 113 | Title I - Schoolwide | FEDERAL | | Federal |
| 115 | Title I - Schoolwide | FEDERAL | 018 0400 3215 | Federal |
| 116 | Title I - Schoolwide 15-16 | FEDERAL | 01804003216 | Federal |
| 124 | School Improvement | FEDERAL | | 84.010 |
| 125 | Title I School Improvement | FEDERAL | 018 0400 3715 | |
| 126 | Title I - School Improvement 15-16 | FEDERAL | | |
| 200 | Project Aware Component 1 | FEDERAL | 01804003815 | 93.243 |
| 201 | Project Aware Component 2 | FEDERAL | 01804003815 | 93.243 |



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Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|---|--------------|----------------|---------|
| 202 | Project Aware Component 1 15-16 | FEDERAL | 01804003816 | 93.243 |
| 203 | Project Aware Component 2 15-16 | FEDERAL | 01804003516 | 93.243 |
| 215 | Title I Part A Basic | STATE | 018 0400 3115 | 84.010A |
| 216 | Title I, Part A, Improving Basic Programs 15-16 | FEDERAL | 01804003116 | 84.010A |
| 315 | Title III Part A English Language Acquisition | FEDERAL | 018 0400 4115 | 84.365A |
| 316 | Title III Part A English Language Acquisition 15-16 | FEDERAL | 01804004116 | 84.365A |
| 355 | Medicaid Reimbursement | STATE | | State |
| 415 | 21st Century Community Learning | FEDERAL | 018 0400 1715 | 84.287 |
| 416 | 21st Century Community Learning | FEDERAL | 01804001716 | 84.287 |
| 435 | Title II Part A | FEDERAL | 018 0400 1415 | 84.367 |
| 436 | Title II, Part A, Teacher/Principal Train/Recruit | FEDERAL | 01804001416 | 84.367 |
| 440 | McKinney Vento - Homeless 15-16 | FEDERAL | 01804005716 | 84.196A |
| 510 | Immersion Grant | LOCAL | | |
| 511 | Title VII, Indian Education | FEDERAL | | 84.060 |
| 516 | Title VII, Indian Education | FEDERAL | | 84.060 |
| 517 | Title VII, Indian Education | FEDERAL | S060A150819 | 84.060 |
| 604 | IDEA Part B | FEDERAL | | 84.027 |
| 605 | IDEA Part B | FEDERAL | 01804007715 | 84.027 |
| 606 | IDEA Part B | FEDERAL | 01804007716 | 84.027 |
| 616 | IDEA Part B Preschool | FEDERAL | 01804007716 | 84.027 |
| 642 | Striving Readers | FEDERAL | | |
| 644 | Striving Readers | STATE | | |
| 645 | Striving Readers | FEDERAL | 018 0400 3515 | 84.371C |
| 646 | Striving Readers | STATE | | |
| 651 | GEAR UP | FEDERAL | | 84.334 |
| 660 | GEAR UP MS | STATE | | |
| 665 | GEAR UP | FEDERAL | | 84.334 |
| 668 | GEAR UP HS | STATE | | |
| 669 | GEAR UP | FEDERAL | | 84.334 |
| 670 | GEAR UP | FEDERAL | | 84.334 |
| 671 | GEAR UP | FEDERAL | | 84.334 |
| 674 | GEAR UP | FEDERAL | | 84.334 |



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Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|-------------------------------|--------------|----------------|--------|
| 675 | GEAR UP | FEDERAL | | 84.334 |
| 676 | GEAR UP | FEDERAL | | 84.334 |
| 780 | Misc Local | LOCAL | | |
| 782 | Employee Fund | LOCAL | | |
| 787 | License Plate Project | LOCAL | | |
| 800 | Food Pantry | LOCAL | | |
| 814 | Healthy Kids | LOCAL | | |
| 815 | Look At Ag - OrganicallyGrown | LOCAL | | |
| 816 | Blackfeet Nourish | LOCAL | | |

Trustees' Financial Summary

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18 Glacier County

0400 Browning Elem

Balance Sheet

| | | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|--|--|--------------|---------------------|-----------------------|---------------------------|
| | | (01) | (10) | (11) | (12) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | | | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 301,040.20 | 191,046.02 | 285,895.30 | 96,684.13 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 317,918.69 | 167,227.44 | 87,997.70 | |
| 03 | Taxes Receivable - Protested (150-159) | 169,255.03 | 90,007.50 | 62,453.02 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 788,213.92 | 448,280.96 | 436,346.02 | 96,684.13 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | 2,085.11 | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | 2,085.11 | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 487,173.72 | 257,234.94 | 150,450.72 | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | 1,809.34 |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 301,040.20 | 188,960.91 | 285,895.30 | 94,874.79 |
| 52 | TOTAL FUND BALANCE/EQUITY | 301,040.20 | 188,960.91 | 285,895.30 | 96,684.13 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 788,213.92 | 448,280.96 | 436,346.02 | 96,684.13 |

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Balance Sheet

| | | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|--|--|--------------|-----------------|-----------------------------|----------------------|
| | | (13) | (14) | (15) | (17) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | | | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 40,904.33 | 248,700.30 | (565,768.73) | 33,409.99 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 52.93 | | | 666.53 |
| 03 | Taxes Receivable - Protested (150-159) | 2.42 | | | 0.18 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 788,601.00 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 40,959.68 | 248,700.30 | 222,832.27 | 34,076.70 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | 14,400.89 | |
| 25 | Other Current Liabilities (621-679) | 220.00 | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | 220.00 | | 14,400.89 | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 55.35 | | | 666.71 |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | 33,479.97 | |
| 48 | Fund Balance for Budget | 40,684.33 | 248,700.30 | 174,951.41 | 33,409.99 |
| 52 | TOTAL FUND BALANCE/EQUITY | 40,684.33 | 248,700.30 | 208,431.38 | 33,409.99 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 40,959.68 | 248,700.30 | 222,832.27 | 34,076.70 |

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Balance Sheet

| | | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (18) | (19) | (20) | (21) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 71,614.54 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 71,614.54 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | 71,614.54 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 71,614.54 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 71,614.54 | |

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Balance Sheet

| | | Metal Mines Tax Reserve Fund | State Mining Impact Fund | Impact Aid Fund | Litigation Reserve Fund |
|---------------------------------------|--|---------------------------------|-----------------------------|-----------------|----------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (24) | (25) | (26) | (27) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 11,768,466.35 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 11,768,466.35 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | 9,337.22 | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | 9,337.22 | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | 40,115.18 | |
| 48 | Fund Balance for Budget | | | 11,719,013.95 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 11,759,129.13 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 11,768,466.35 | |

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Balance Sheet

| | | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (28) | (29) | (45) | (50) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 35,345.98 | 268,169.83 | | 101,483.00 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | 32,886.05 |
| 03 | Taxes Receivable - Protested (150-159) | | | | 30,218.67 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 35,345.98 | 268,169.83 | | 164,587.72 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | 63,104.72 |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | 28,000.00 | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 7,345.98 | 268,169.83 | | 101,483.00 |
| 52 | TOTAL FUND BALANCE/EQUITY | 35,345.98 | 268,169.83 | | 101,483.00 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 35,345.98 | 268,169.83 | | 164,587.72 |

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Balance Sheet

| | | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (60) | (61) | (70) | (71) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 78,484.50 | 124,217.16 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 11,474.66 | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 78,484.50 | 135,691.82 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | 11,474.66 | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 78,484.50 | 124,217.16 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 78,484.50 | 124,217.16 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 78,484.50 | 135,691.82 | | |

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Balance Sheet

| | | Miscellaneous Enterprise Fund | Data Processing Internal Service Fund | Purchasing Internal Service Fund | Central Transportation Internal Service Fund |
|---------------------------------------|--|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (72) | (73) | (74) | (75) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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0400 Browning Elem

Balance Sheet

| | | Instructional Materials Ctr Internal Service Fund | Miscellaneous Internal Service Fund | Self Insurance Fund - Health | Self Insurance Fund - Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (76) | (77) | (78) | (79) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

Trustees' Financial Summary

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Balance Sheet

| | | Private Purpose Trust (spend interest only) | Interlocal Agreement Fund | Student Extracurricular Activities Fund | Private Purpose Trust (spend principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (81) | (82) | (84) | (85) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | 3,350,596.13 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | 3,350,596.13 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | | 3,350,596.13 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | 3,350,596.13 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 3,350,596.13 | | |



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Balance Sheet

| | | Payroll Fund | Claims Fund | Investment Earnings Clearing Fund | Retirement/COBRA Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (86) | (87) | (88) | (89) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| | | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (90) | (91) | (92) | (93) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



Trustees' Financial Summary

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Balance Sheet

| | | Agency - E | Cafeteria/Flex Plan Fund | | |
|---------------------------------------|--|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (94) | (95) | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 01 |
|--|---|---------------------|---------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| 1111 | District Levy - Real Property | 562,820.99 | 477,449.36 |
| 1112 | District Levy - Personal Property | 9,367.23 | 27,016.28 |
| 1113 | District Levy - Heavy Motor Vehicles | 39.63 | 0.00 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 1,323.81 | 3,921.52 |
| 1117 | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 24,320.27 | 0.00 |
| 1190 | Penalties and Interest on Taxes | 3,320.56 | 4,364.35 |
| 1510 | Interest Earnings | 6,928.71 | 3,116.98 |
| 1900 | Other Revenue from Local Sources | 120.00 | 0.00 |
| 3110 | Direct State Aid | 3,634,662.71 | 3,812,230.91 |
| 3111 | Quality Educator | 410,365.80 | 379,966.55 |
| 3112 | At Risk Student | 118,542.72 | 115,393.67 |
| 3113 | Indian Education For All | 29,906.40 | 31,006.80 |
| 3114 | American Indian Achievement Gap | 274,000.00 | 278,185.00 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 443,855.82 | 424,830.20 |
| 3116 | Data For Achievement | 21,990.00 | 29,700.00 |
| 3118 | Natural Resource Development | 25,901.20 | 42,798.38 |
| 3120 | State Guaranteed Tax Base Aid | 2,566,628.82 | 2,666,891.84 |
| 3444 | State School Block Grant | 146,604.64 | 146,604.64 |
| 3445 | State Combined Fund School Block Grant | 36,714.11 | 36,714.11 |
| 3446 | SB96 Block Grant Reimbursement | 10,904.36 | 0.00 |
| 3447 | SB96 Combined Block Grant Reimbursement | 6,685.20 | 0.00 |
| 6100 | Material Prior Period Revenue Adjustments | -6,996.28 | -4,369.50 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 8,328,006.70 | 8,475,821.09 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|---|---|--|---|--------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 5,410,458.24 | 5,351,055.31 |
| | | | 2XX Personal Services - Employee Benefits | 857,279.61 | 948,117.84 |
| | | 21XX Support Services - Students | | | |
| | | | 1XX Personal Services - Salaries | 428,754.45 | 472,354.23 |
| | | | 2XX Personal Services - Employee Benefits | 76,036.18 | 72,372.80 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 1XX Personal Services - Salaries | 36,659.52 | 36,026.01 |
| | | | 2XX Personal Services - Employee Benefits | 8,884.15 | 8,033.30 |
| | | 222X Educational Media Services | | | |
| | | | 1XX Personal Services - Salaries | 245,968.65 | 255,085.00 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|--|--|---|---|---------------------|---------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | | 2XX Personal Services - Employee Benefits | 30,982.08 | 31,788.52 |
| | | 23XX Support Services - General Administration | | | |
| | | | 1XX Personal Services - Salaries | 38,509.58 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 4,049.33 | 0.00 |
| | | 24XX Support Services - School Administration | | | |
| | | | 1XX Personal Services - Salaries | 109,984.82 | 65,396.06 |
| | | | 2XX Personal Services - Employee Benefits | 29,407.53 | 23,753.61 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 1XX Personal Services - Salaries | 36,040.86 | 35,708.17 |
| | | | 2XX Personal Services - Employee Benefits | 13,915.53 | 13,511.15 |
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 714,831.60 | 844,678.45 |
| | | | 2XX Personal Services - Employee Benefits | 181,932.96 | 232,141.32 |
| | | 21XX Support Services - Students | | | |
| | | | 1XX Personal Services - Salaries | 51,388.64 | 154,143.57 |
| | | | 2XX Personal Services - Employee Benefits | 15,288.88 | 31,987.48 |
| | | 24XX Support Services - School Administration | | | |
| | | | 1XX Personal Services - Salaries | 15,043.42 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 2,103.18 | 0.00 |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 17,360.21 | 19,050.53 |
| | | | 2XX Personal Services - Employee Benefits | 4,867.51 | 5,150.25 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 8,329,746.93 | 8,600,353.60 |

| Schedule Of Changes Worksheet | | | | | Fund Code 01 |
|--|------|----------------|------|------|------------------|
| Beginning Fund Balance | | | | | 425,572.71 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 8,475,821.09 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 8,600,353.60 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 301,040.20 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|-------------------|-------------------|
| | 1111 District Levy - Real Property | 378,363.59 | 194,434.26 |
| | 1112 District Levy - Personal Property | 6,392.31 | 15,248.12 |
| | 1113 District Levy - Heavy Motor Vehicles | 26.94 | 0.00 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 915.98 | 2,276.94 |
| | 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 16,895.62 | 0.00 |
| | 1190 Penalties and Interest on Taxes | 2,319.07 | 2,733.50 |
| | 1510 Interest Earnings | 889.24 | 1,605.47 |
| | 2220 County On-Schedule Trans Reimb | 127,995.44 | 124,578.95 |
| | 3210 State On-Schedule Trans Reimb | 127,995.44 | 140,376.27 |
| | 3444 State School Block Grant | 33,175.98 | 33,175.98 |
| | 3446 SB96 Block Grant Reimbursement | 7,413.76 | 0.00 |
| | 6100 Material Prior Period Revenue Adjustments | 418.96 | -219.79 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 702,802.33 | 514,209.70 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|---|---|-------------------|-------------------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 27XX | Student Transportation Services | | |
| | | | 1XX Personal Services - Salaries | 363,901.40 | 339,268.65 |
| | | | 2XX Personal Services - Employee Benefits | 153,015.73 | 113,868.29 |
| | | | 3XX Purchased Professional and Technical Services | 2,823.99 | 569.71 |
| | | | 4XX Purchased Property Services | 20,330.54 | 27,411.64 |
| | | | 5XX Other Purchased Services | 26,407.30 | 30,591.95 |
| | | | 6XX Supplies and Materials | 0.00 | 3,095.92 |
| | 280 | Special Education - Local and State | | | |
| | | 27XX | Student Transportation Services | | |
| | | | 1XX Personal Services - Salaries | 22,907.64 | 39,165.04 |
| | | | 2XX Personal Services - Employee Benefits | 8,228.96 | 7,960.29 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 597,615.56 | 561,931.49 |



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Schedule Of Changes Worksheet

Fund Code 10

| | | | | | | |
|--|------|----------------|--------|------|------------|-----|
| Beginning Fund Balance | | | | | 237,173.69 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 514,209.70 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 561,931.49 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 490.99 | (4b) | -490.99 | |
| | | | | | -490.99 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 188,960.91 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 11 |
|---|--|------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1111 District Levy - Real Property | 289,937.56 | 214,819.52 |
| | 1112 District Levy - Personal Property | 4,695.69 | 13,261.70 |
| | 1113 District Levy - Heavy Motor Vehicles | 20.76 | 0.00 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 625.66 | 1,920.00 |
| | 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 6,603.59 | 0.00 |
| | 1190 Penalties and Interest on Taxes | 1,331.39 | 1,659.15 |
| | 1510 Interest Earnings | 5,704.49 | 2,407.10 |
| | 6100 Material Prior Period Revenue Adjustments | 0.00 | -634.12 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 308,919.14 | 233,433.35 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 11 | |
|---|---------|---|------------------------------------|---|--------------|------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 27XX | Student Transportation Services | | | |
| | | | 7XX | Property and Equipment Acquisition | 291,090.00 | 624,435.43 |
| 348 | | | | | | |
| | 998 | School Safety Transfers to Building Reserve Fund | | | | |
| | | 61XX | Operating Transfers to Other Funds | | | |
| | | | 911 | School Safety Transfer to Building Reserve Fund | 25,964.00 | 0.00 |
| 911 | | | | | | |
| | 998 | School Safety Transfers to Building Reserve Fund | | | | |
| | | 61XX | Operating Transfers to Other Funds | | | |
| | | | 911 | School Safety Transfer to Building Reserve Fund | 67,500.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 384,554.00 | 624,435.43 | |



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Schedule Of Changes Worksheet

Fund Code 11

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 676,897.38 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 233,433.35 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 624,435.43 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 285,895.30 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|---------------------|---------------------|
| | 1510 Interest Earnings | 1.83 | 0.00 |
| | 1611 National School Lunch Program | 12,448.98 | 5,012.97 |
| | 1630 Catering Sales | 3,029.47 | 1,657.39 |
| | 1632 Daily Adult Sales | 42,444.35 | 29,686.56 |
| | 1900 Other Revenue from Local Sources | 316.06 | 2,693.65 |
| | 4550 Federal Child Nutrition | 1,199,034.46 | 1,301,843.60 |
| | 6100 Material Prior Period Revenue Adjustments | 42,856.18 | 3,758.20 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 1,300,131.33 | 1,344,652.37 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|-------------------|--|---|---------------------|---------------------|
| | 910 Food Services | | | | |
| | | 25XX Support Services - Business | | | |
| | | | 1XX Personal Services - Salaries | 35,992.66 | 519.41 |
| | | | 2XX Personal Services - Employee Benefits | 13,900.25 | 0.00 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 4XX Purchased Property Services | 13,259.45 | 13,700.38 |
| | | 31XX Food Services | | | |
| | | | 1XX Personal Services - Salaries | 259,723.53 | 114,259.48 |
| | | | 2XX Personal Services - Employee Benefits | 131,287.64 | 152,201.60 |
| | | | 4XX Purchased Property Services | 0.00 | 895.70 |
| | | | 5XX Other Purchased Services | 13,947.49 | 8,951.23 |
| | | | 6XX Supplies and Materials | 780,203.47 | 952,224.89 |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 7,024.89 |
| 807 | 910 Food Services | | | | |
| | | 31XX Food Services | | | |
| | | | 1XX Personal Services - Salaries | 16,899.79 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 3,773.41 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 1,268,987.69 | 1,249,777.58 |



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Schedule Of Changes Worksheet

Fund Code 12

| | | | | | | |
|--|----------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | 0.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 1,344,652.37 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 1,249,777.58 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 1,809.34 | Less Last Year | 0.00 | (4b) | 1,809.34 | |
| | | | | | 1,809.34 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 96,684.13 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 13 |
|---|--|------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1111 District Levy - Real Property | 0.00 | 0.22 |
| | 1190 Penalties and Interest on Taxes | 0.00 | 0.18 |
| | 1510 Interest Earnings | 355.08 | 344.39 |
| | 6100 Material Prior Period Revenue Adjustments | -0.05 | -32.19 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 355.03 | 312.60 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 13 | |
|---|---------|---|-------------|--------------------------|--------------|----------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 5XX | Other Purchased Services | 2,500.00 | 3,240.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 2,500.00 | 3,240.00 | |

| Schedule Of Changes Worksheet | | | | Fund Code 13 |
|--|------|----------------|-----------|---------------|
| Beginning Fund Balance | | | | 43,611.73 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | 312.60 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | 3,240.00 (3) |
| Increase/Decrease of Reserve for Inventories | | | | |
| This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | |
| This Year | 0.00 | Less Last Year | 0.00 (4b) | 0.00 |
| | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | 40,684.33 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 14 |
|--|--|---------------------|---------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 2,876.34 | 2,093.92 |
| | 1900 Other Revenue from Local Sources | 535.98 | 0.00 |
| | 2240 County Retirement Distribution | 1,825,000.01 | 1,317,518.65 |
| | 6100 Material Prior Period Revenue Adjustments | 0.00 | 784.02 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 1,828,412.33 | 1,320,396.59 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 | |
|---|---------|---|--|------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 800,871.86 | 797,048.43 | |
| | | 21XX | Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 79,319.98 | 86,192.64 | |
| | | 221X | Improvement of Instruction Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 15,733.01 | 6,116.71 | |
| | | 222X | Educational Media Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 55,594.53 | 59,222.41 | |
| | | 23XX | Support Services - General Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 36,815.31 | 38,386.95 | |
| | | 24XX | Support Services - School Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 102,703.99 | 136,089.96 | |
| | | 25XX | Support Services - Business | | | |
| | | | 2XX Personal Services - Employee Benefits | 26,640.61 | 28,044.57 | |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 143,255.08 | 140,543.71 | |
| | | 27XX | Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 67,095.74 | 60,331.19 | |
| | | 4XXX | Facilities Acquisition and Construction Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 139.45 | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 123,471.74 | 144,613.36 | |
| | | 21XX | Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 16,936.26 | 25,973.28 | |
| | | 24XX | Support Services - School Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 9,376.20 | 8,739.62 | |
| | | 27XX | Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 3,690.47 | 6,336.76 | |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 | |
|--|---------|---|---|---------------------|---------------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 390 | State Career & Technical Ed Entitlement - Undistributed | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 2,912.91 | 3,209.96 | |
| | 710 | School Sponsored Extracurricular Activities | | | | |
| | | 34XX | Extracurricular - Activities | | | |
| | | | 2XX Personal Services - Employee Benefits | 1,970.15 | 1,574.35 | |
| | 720 | School Sponsored Athletics | | | | |
| | | 35XX | Extracurricular - Athletics | | | |
| | | | 2XX Personal Services - Employee Benefits | 9,133.35 | 11,047.51 | |
| | 890 | Other Community Services | | | | |
| | | 33XX | Community Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 1,281.50 | 64.60 | |
| | 910 | Food Services | | | | |
| | | 25XX | Support Services - Business | | | |
| | | | 2XX Personal Services - Employee Benefits | 5,654.58 | 3,969.50 | |
| | | 31XX | Food Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 59,937.37 | 76,206.71 | |
| | 920 | Enterprise or Internal Service Programs | | | | |
| | | 32XX | Enterprise Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 11,048.77 | 12,804.47 | |
| 807 | 910 | Food Services | | | | |
| | | 31XX | Food Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 2,104.15 | 0.00 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 1,575,547.56 | 1,646,656.14 | |

| Schedule Of Changes Worksheet | | | | | Fund Code 14 | |
|--|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | 574,959.85 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 1,320,396.59 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 1,646,656.14 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 248,700.30 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | Fund Code 15 |
|---|---|--------------|
| PRC | Revenue | 2016 Value |
| 003 P-Card Rebate | | |
| 1900 | Other Revenue from Local Sources | 4,789.13 |
| 6100 | Material Prior Period Revenue Adjustments | 842.23 |
| 017 EXXON BES | | |
| 1900 | Other Revenue from Local Sources | 500.00 |
| 019 KW-Karen Cox Memorial Grant | | |
| 1900 | Other Revenue from Local Sources | 500.00 |
| 021 Donations for District Wide Drug Free Activities | | |
| 1900 | Other Revenue from Local Sources | 1,609.50 |
| 022 Pow Wow | | |
| 1900 | Other Revenue from Local Sources | 4,871.54 |
| 6100 | Material Prior Period Revenue Adjustments | 600.00 |
| 025 Lights On | | |
| 1900 | Other Revenue from Local Sources | 805.00 |
| 026 Browning Elementary Incentives | | |
| 1900 | Other Revenue from Local Sources | 5,889.70 |
| 6100 | Material Prior Period Revenue Adjustments | 35.77 |
| 048 Cap Inv & Def Maint | | |
| 6100 | Material Prior Period Revenue Adjustments | 17,100.00 |
| 075 NIISA Stepping Stones Grant | | |
| 1900 | Other Revenue from Local Sources | 4,000.00 |
| 077 Dennis & Phyllis Washington | | |
| 1900 | Other Revenue from Local Sources | 20,000.00 |
| 094 Homeless Donation | | |
| 1900 | Other Revenue from Local Sources | 1,206.35 |
| 095 Glacier Peaks Investing in Our Students & Schools | | |
| 1900 | Other Revenue from Local Sources | 3,350.00 |
| 100 Music Dept | | |
| 1900 | Other Revenue from Local Sources | 1,030.00 |
| 113 Title I - Schoolwide | | |
| 6100 | Material Prior Period Revenue Adjustments | -1,474.75 |
| 115 Title I - Schoolwide | | |
| 4940 | Schoolwide Program | 422,235.54 |
| 6100 | Material Prior Period Revenue Adjustments | 4,305.18 |
| 116 Title I - Schoolwide 15-16 | | |
| 4940 | Schoolwide Program | 1,186,088.00 |
| 124 School Improvement | | |
| 6100 | Material Prior Period Revenue Adjustments | -127.27 |



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| | |
|---|------------|
| 125 Title I School Improvement | |
| 4220 Title I, Part A, Improvement Grants | 70,077.44 |
| 126 Title I - School Improvement 15-16 | |
| 4220 Title I, Part A, Improvement Grants | 313,758.18 |
| 200 Project Aware Component 1 | |
| 4650 Federal Miscellaneous Grants from OPI | 72,010.45 |
| 6100 Material Prior Period Revenue Adjustments | 3,876.03 |
| 201 Project Aware Component 2 | |
| 4650 Federal Miscellaneous Grants from OPI | 4,225.42 |
| 202 Project Aware Component 1 15-16 | |
| 4650 Federal Miscellaneous Grants from OPI | 229,432.00 |
| 203 Project Aware Component 2 15-16 | |
| 4650 Federal Miscellaneous Grants from OPI | 7,164.00 |
| 215 Title I Part A Basic | |
| 4200 Title I, Part A, Improving Basic Programs | 12,829.89 |
| 216 Title I, Part A, Improving Basic Programs 15-16 | |
| 4200 Title I, Part A, Improving Basic Programs | 42,804.00 |
| 315 Title III Part A English Language Acquisition | |
| 4320 Title III, Part A, English Language Acquisition & Language Enhancement | 4,838.71 |
| 316 Title III Part A English Language Acquisition 15-16 | |
| 4320 Title III, Part A, English Language Acquisition & Language Enhancement | 2,911.00 |
| 355 Medicaid Reimbursement | |
| 3355 Medicaid - Miscellaneous | 321,812.46 |
| 415 21st Century Community Learning | |
| 6100 Material Prior Period Revenue Adjustments | -14,364.50 |
| 416 21st Century Community Learning | |
| 4340 Title IV, Part B, 21st Century Community Learning Centers | 51,257.00 |
| 435 Title II Part A | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 71,013.54 |
| 436 Title II, Part A, Teacher/Principal Train/Recruit | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 140,320.00 |
| 440 McKinney Vento - Homeless 15-16 | |
| 4380 Title X, Part C, Education of Homeless Children & Youth | 12,140.00 |
| 510 Immersion Grant | |
| 3740 Indian Language Immersion Payment | 10,903.00 |
| 511 Title VII, Indian Education | |
| 6100 Material Prior Period Revenue Adjustments | -203.24 |
| 516 Title VII, Indian Education | |
| 4130 Title VII Indian Education | 82.10 |
| 517 Title VII, Indian Education | |
| 4130 Title VII Indian Education | 445,050.00 |
| 604 IDEA Part B | |
| 6100 Material Prior Period Revenue Adjustments | 2.30 |
| 605 IDEA Part B | |
| 4560 IDEA, Part B, Children with Disabilities | 41,270.79 |



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| | |
|--|------------|
| 606 IDEA Part B | |
| 4560 IDEA, Part B, Children with Disabilities | 384,617.00 |
| 616 IDEA Part B Preschool | |
| 4710 GEAR UP | 15,981.00 |
| 642 Striving Readers | |
| 6100 Material Prior Period Revenue Adjustments | 105.90 |
| 644 Striving Readers | |
| 6100 Material Prior Period Revenue Adjustments | -19.57 |
| 645 Striving Readers | |
| 4230 Title I, Part E, Striving Readers | 77,733.41 |
| 6100 Material Prior Period Revenue Adjustments | 636.48 |
| 646 Striving Readers | |
| 4230 Title I, Part E, Striving Readers | 181,115.00 |
| 651 GEAR UP | |
| 6100 Material Prior Period Revenue Adjustments | 2,577.23 |
| 660 GEAR UP MS | |
| 6100 Material Prior Period Revenue Adjustments | -5,371.48 |
| 665 GEAR UP | |
| 6100 Material Prior Period Revenue Adjustments | 268.00 |
| 668 GEAR UP HS | |
| 4710 GEAR UP | 21,770.65 |
| 6100 Material Prior Period Revenue Adjustments | 193.28 |
| 669 GEAR UP | |
| 4710 GEAR UP | 5,318.97 |
| 670 GEAR UP | |
| 4710 GEAR UP | 11,363.47 |
| 671 GEAR UP | |
| 4710 GEAR UP | 101,941.84 |
| 674 GEAR UP | |
| 4710 GEAR UP | 90,754.91 |
| 675 GEAR UP | |
| 4710 GEAR UP | 2,172.00 |
| 676 GEAR UP | |
| 4710 GEAR UP | 4,535.00 |
| 780 Misc Local | |
| 1900 Other Revenue from Local Sources | 17,112.69 |
| 6100 Material Prior Period Revenue Adjustments | -1,949.49 |
| 782 Employee Fund | |
| 1900 Other Revenue from Local Sources | 1,114.70 |
| 6100 Material Prior Period Revenue Adjustments | 563.64 |
| 787 License Plate Project | |
| 1900 Other Revenue from Local Sources | 3,560.00 |
| 800 Food Pantry | |
| 1900 Other Revenue from Local Sources | 3,998.00 |



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815 Look At Ag - OrganicallyGrown

1900 Other Revenue from Local Sources

880.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

4,442,339.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|---|---|---|------------|------------|
| 020 | EXXON BMS | | | | |
| | 170 | Distance Learning | | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 413.30 |
| | | | 020 Subtotal | | 413.30 |
| 026 | Browning Elementary Incentives | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 11,964.80 |
| | | | 026 Subtotal | | 11,964.80 |
| 094 | Homeless Donation | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 5XX Other Purchased Services | | 357.49 |
| | | | 6XX Supplies and Materials | | 1,174.82 |
| | | | 094 Subtotal | | 1,532.31 |
| 095 | Glacier Peaks Investing in Our Students & Schools | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 3,048.21 |
| | | | 095 Subtotal | | 3,048.21 |
| 100 | Music Dept | | | | |
| | 710 | School Sponsored Extracurricular Activities | | | |
| | | 34XX | Extracurricular - Activities | | |
| | | | 6XX Supplies and Materials | | 1,814.90 |
| | | | 100 Subtotal | | 1,814.90 |
| 115 | Title I - Schoolwide | | | | |
| | 494 | Schoolwide Program | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 89,383.81 |
| | | | 2XX Personal Services - Employee Benefits | | 37,234.75 |
| | | | 3XX Purchased Professional and Technical Services | | 34,938.00 |
| | | | 5XX Other Purchased Services | | 2,654.89 |
| | | | 6XX Supplies and Materials | | 11,291.11 |
| | | 21XX | Support Services - Students | | |
| | | | 1XX Personal Services - Salaries | | 10,455.04 |
| | | | 2XX Personal Services - Employee Benefits | | 1,819.92 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|--|---|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | | 6XX Supplies and Materials | | 2,006.50 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 1XX Personal Services - Salaries | | 111,989.91 |
| | | | 2XX Personal Services - Employee Benefits | | 33,818.11 |
| | | | 3XX Purchased Professional and Technical Services | | 64,661.36 |
| | | | 6XX Supplies and Materials | | 28,867.32 |
| | | | 115 Subtotal | | 429,120.72 |
| 116 | Title I - Schoolwide 15-16 | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | | 190,110.00 |
| | | | 2XX Personal Services - Employee Benefits | | 43,867.48 |
| | | | 3XX Purchased Professional and Technical Services | | 76,525.00 |
| | | | 6XX Supplies and Materials | | 38,652.45 |
| | | 21XX Support Services - Students | | | |
| | | | 1XX Personal Services - Salaries | | 93,925.79 |
| | | | 2XX Personal Services - Employee Benefits | | 47,024.92 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 1XX Personal Services - Salaries | | 403,116.08 |
| | | | 2XX Personal Services - Employee Benefits | | 129,382.68 |
| | | | 5XX Other Purchased Services | | 23,876.20 |
| | | | 6XX Supplies and Materials | | 5,930.05 |
| | | 23XX Support Services - General Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | | 27,787.21 |
| | | | 5XX Other Purchased Services | | 1,111.42 |
| | | | 6XX Supplies and Materials | | 3,183.35 |
| | 494 Schoolwide Program | | | | |
| | | 23XX Support Services - General Administration | | | |
| | | | 1XX Personal Services - Salaries | | 101,595.02 |
| | | | 116 Subtotal | | 1,186,087.65 |
| 125 | Title I School Improvement | | | | |
| | 422 Title I, Part A, Improvement Grants | | | | |
| | | 1XXX Instruction | | | |
| | | | 6XX Supplies and Materials | | 1,567.90 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 1XX Personal Services - Salaries | | 11,564.00 |
| | | | 2XX Personal Services - Employee Benefits | | 2,271.80 |
| | | | 3XX Purchased Professional and Technical Services | | 41,752.40 |
| | | | 5XX Other Purchased Services | | 1,584.52 |
| | | | 125 Subtotal | | 58,740.62 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|------------------------------------|---------------------------------------|---|------------|-------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 126 | Title I - School Improvement 15-16 | | | | |
| | 422 | Title I, Part A, Improvement Grants | | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 27,864.33 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 1XX Personal Services - Salaries | | 56,706.64 |
| | | | 2XX Personal Services - Employee Benefits | | 17,624.18 |
| | | | 5XX Other Purchased Services | | 31,563.31 |
| | | | 6XX Supplies and Materials | | 180,000.00 |
| | | | 126 Subtotal | | 313,758.46 |
| 200 | Project Aware Component 1 | | | | |
| | 465 | Federal Miscellaneous Grants from OPI | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 37,572.56 |
| | | | 2XX Personal Services - Employee Benefits | | 12,694.20 |
| | | | 5XX Other Purchased Services | | 198.88 |
| | | 21XX | Support Services - Students | | |
| | | | 6XX Supplies and Materials | | 22.85 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 4XX Purchased Property Services | | 4,500.00 |
| | | | 5XX Other Purchased Services | | 5,356.36 |
| | | | 6XX Supplies and Materials | | 389.92 |
| | | 23XX | Support Services - General Administration | | |
| | | | 1XX Personal Services - Salaries | | 12,320.00 |
| | | | 2XX Personal Services - Employee Benefits | | 4,577.94 |
| | | | 200 Subtotal | | 77,632.71 |
| 201 | Project Aware Component 2 | | | | |
| | 465 | Federal Miscellaneous Grants from OPI | | | |
| | | 21XX | Support Services - Students | | |
| | | | 1XX Personal Services - Salaries | | 3,080.00 |
| | | | 2XX Personal Services - Employee Benefits | | 1,145.42 |
| | | | 201 Subtotal | | 4,225.42 |
| 202 | Project Aware Component 1 15-16 | | | | |
| | 465 | Federal Miscellaneous Grants from OPI | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 131,433.46 |
| | | | 2XX Personal Services - Employee Benefits | | 45,037.09 |
| | | | 5XX Other Purchased Services | | 43,878.87 |
| | | 21XX | Support Services - Students | | |
| | | | 6XX Supplies and Materials | | 1,130.71 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|--|-------------|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | 221X | Improvement of Instruction Services | | |
| | | | 6XX Supplies and Materials | | 4,396.27 |
| | | 23XX | Support Services - General Administration | | |
| | | | 6XX Supplies and Materials | | 3,555.51 |
| | | | 202 Subtotal | | 229,431.91 |
| 203 | Project Aware Component 2 15-16 | | | | |
| | 465 | | Federal Miscellaneous Grants from OPI | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 5,342.95 |
| | | | 2XX Personal Services - Employee Benefits | | 1,821.38 |
| | | | 203 Subtotal | | 7,164.33 |
| 215 | Title I Part A Basic | | | | |
| | 420 | | Title I, Part A, Improving Basic Programs | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 7,617.36 |
| | | | 2XX Personal Services - Employee Benefits | | 3,264.19 |
| | | | 6XX Supplies and Materials | | 1,948.34 |
| | | | 215 Subtotal | | 12,829.89 |
| 216 | Title I, Part A, Improving Basic Programs 15-16 | | | | |
| | 420 | | Title I, Part A, Improving Basic Programs | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 17,870.44 |
| | | | 2XX Personal Services - Employee Benefits | | 12,047.60 |
| | | 21XX | Support Services - Students | | |
| | | | 1XX Personal Services - Salaries | | 11,352.55 |
| | | | 2XX Personal Services - Employee Benefits | | 1,533.26 |
| | | | 216 Subtotal | | 42,803.85 |
| 315 | Title III Part A English Language Acquisition | | | | |
| | 432 | | Title III, Part A, English Language Acquisition & Language Enhancement | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 246.39 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 5XX Other Purchased Services | | 4,592.32 |
| | | | 315 Subtotal | | 4,838.71 |
| 316 | Title III Part A English Language Acquisition 15-16 | | | | |
| | 432 | | Title III, Part A, English Language Acquisition & Language Enhancement | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 161.71 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 5XX Other Purchased Services | | 2,749.03 |
| | | | 316 Subtotal | | 2,910.74 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|---|--|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 355 | Medicaid Reimbursement | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | 21XX | Support Services - Students | | | |
| | | 3XX | Purchased Professional and Technical Services | | 328,432.56 |
| | | 355 Subtotal | | | 328,432.56 |
| 415 | 21st Century Community Learning | | | | |
| | 434 | Title IV, Part B, 21st Century Community Learning Centers | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | | 45.98 |
| | | 415 Subtotal | | | 45.98 |
| 416 | 21st Century Community Learning | | | | |
| | 434 | Title IV, Part B, 21st Century Community Learning Centers | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | | 26,696.00 |
| | | 2XX | Personal Services - Employee Benefits | | 6,610.91 |
| | | 5XX | Other Purchased Services | | 5,078.59 |
| | | 6XX | Supplies and Materials | | 1,934.55 |
| | 21XX | Support Services - Students | | | |
| | | 1XX | Personal Services - Salaries | | 8,458.48 |
| | | 2XX | Personal Services - Employee Benefits | | 1,584.11 |
| | | 5XX | Other Purchased Services | | 894.55 |
| | | 416 Subtotal | | | 51,257.19 |
| 435 | Title II Part A | | | | |
| | 430 | Title II, Part A, Teacher & Principal Training & Recruiting Fund | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | | 21,475.31 |
| | | 2XX | Personal Services - Employee Benefits | | 9,120.98 |
| | 221X | Improvement of Instruction Services | | | |
| | | 1XX | Personal Services - Salaries | | 30,294.24 |
| | | 2XX | Personal Services - Employee Benefits | | 8,573.05 |
| | | 5XX | Other Purchased Services | | 1,549.96 |
| | | 435 Subtotal | | | 71,013.54 |
| 436 | Title II, Part A, Teacher/Principal Train/Recruit | | | | |
| | 430 | Title II, Part A, Teacher & Principal Training & Recruiting Fund | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | | 98,386.91 |
| | | 2XX | Personal Services - Employee Benefits | | 41,932.88 |
| | | 436 Subtotal | | | 140,319.79 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|-----------------------------|---|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 440 | McKinney Vento - Homeless | 15-16 | | | |
| | 438 | Title X, Part C, Education of Homeless Children & Youth | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 10,400.00 |
| | | | 2XX Personal Services - Employee Benefits | | 1,773.18 |
| | | | 6XX Supplies and Materials | | 675.00 |
| | | | 440 Subtotal | | 12,848.18 |
| 510 | Immersion Grant | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 21XX | Support Services - Students | | |
| | | | 1XX Personal Services - Salaries | | 540.00 |
| | | | 2XX Personal Services - Employee Benefits | | 150.13 |
| | 374 | Indian Language Immersion Program | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 880.00 |
| | | | 2XX Personal Services - Employee Benefits | | 235.13 |
| | | | 5XX Other Purchased Services | | 4,389.90 |
| | | | 6XX Supplies and Materials | | 1,630.97 |
| | | | 510 Subtotal | | 7,826.13 |
| 516 | Title VII, Indian Education | | | | |
| | 413 | Title VII Indian Education | | | |
| | | 1XXX | Instruction | | |
| | | | 2XX Personal Services - Employee Benefits | | 82.10 |
| | | | 516 Subtotal | | 82.10 |
| 517 | Title VII, Indian Education | | | | |
| | 413 | Title VII Indian Education | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 275,330.10 |
| | | | 2XX Personal Services - Employee Benefits | | 98,505.83 |
| | | 21XX | Support Services - Students | | |
| | | | 1XX Personal Services - Salaries | | 1,090.00 |
| | | | 2XX Personal Services - Employee Benefits | | 201.78 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 5XX Other Purchased Services | | 7,593.43 |
| | | 24XX | Support Services - School Administration | | |
| | | | 1XX Personal Services - Salaries | | 53,066.69 |
| | | | 2XX Personal Services - Employee Benefits | | 9,261.75 |
| | | | 517 Subtotal | | 445,049.58 |



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|-----------------------|--|---|------------|-------------------|
| 605 | IDEA Part B | | | | |
| | 456 | IDEA, Part B, Children with Disabilities | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 14,166.31 |
| | | | 2XX Personal Services - Employee Benefits | | 5,805.24 |
| | | | 5XX Other Purchased Services | | 337.83 |
| | | | 6XX Supplies and Materials | | 3,796.15 |
| | | 21XX | Support Services - Students | | |
| | | | 1XX Personal Services - Salaries | | 12,494.70 |
| | | | 2XX Personal Services - Employee Benefits | | 4,310.56 |
| | | 24XX | Support Services - School Administration | | |
| | | | 810 Dues and Fees | | 360.00 |
| | | | 605 Subtotal | | 41,270.79 |
| 606 | IDEA Part B | | | | |
| | 456 | IDEA, Part B, Children with Disabilities | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 187,377.40 |
| | | | 2XX Personal Services - Employee Benefits | | 71,718.13 |
| | | | 3XX Purchased Professional and Technical Services | | 39,410.40 |
| | | | 6XX Supplies and Materials | | 30,418.34 |
| | | 21XX | Support Services - Students | | |
| | | | 1XX Personal Services - Salaries | | 20,632.28 |
| | | | 2XX Personal Services - Employee Benefits | | 11,669.32 |
| | | | 3XX Purchased Professional and Technical Services | | 12,901.07 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 5XX Other Purchased Services | | 9,661.34 |
| | | 24XX | Support Services - School Administration | | |
| | | | 5XX Other Purchased Services | | 560.27 |
| | | | 6XX Supplies and Materials | | 268.00 |
| | | | 606 Subtotal | | 384,616.55 |
| 616 | IDEA Part B Preschool | | | | |
| | 457 | IDEA Preschool | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 13,500.00 |
| | | | 2XX Personal Services - Employee Benefits | | 2,481.00 |
| | | | 616 Subtotal | | 15,981.00 |
| 645 | Striving Readers | | | | |
| | 423 | Montana Striving Readers Grant | | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 61,594.80 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|---|-------------|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | 221X | Improvement of Instruction Services | | |
| | | 1XX | Personal Services - Salaries | | 22,763.30 |
| | | 2XX | Personal Services - Employee Benefits | | 5,193.11 |
| | | 3XX | Purchased Professional and Technical Services | | 4,247.60 |
| | | 5XX | Other Purchased Services | | 5,334.70 |
| | | | 645 Subtotal | | 99,133.51 |
| 646 | Striving Readers | | | | |
| | 423 Montana Striving Readers Grant | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX | Supplies and Materials | | 101,931.93 |
| | | 221X | Improvement of Instruction Services | | |
| | | 3XX | Purchased Professional and Technical Services | | 60,500.00 |
| | | 5XX | Other Purchased Services | | 18,683.01 |
| | | | 646 Subtotal | | 181,114.94 |
| 660 | GEAR UP MS | | | | |
| | 471 GEAR UP | | | | |
| | 1XXX Instruction | | | | |
| | | 1XX | Personal Services - Salaries | | 3,230.50 |
| | | 2XX | Personal Services - Employee Benefits | | 941.23 |
| | | 5XX | Other Purchased Services | | 875.00 |
| | | 6XX | Supplies and Materials | | 120.00 |
| | | | 660 Subtotal | | 5,166.73 |
| 665 | GEAR UP | | | | |
| | 471 GEAR UP | | | | |
| | 1XXX Instruction | | | | |
| | | 5XX | Other Purchased Services | | 3.57 |
| | | | 665 Subtotal | | 3.57 |
| 668 | GEAR UP HS | | | | |
| | 471 GEAR UP | | | | |
| | 1XXX Instruction | | | | |
| | | 1XX | Personal Services - Salaries | | 5,639.62 |
| | | 2XX | Personal Services - Employee Benefits | | 1,042.65 |
| | | | 668 Subtotal | | 6,682.27 |
| 669 | GEAR UP | | | | |
| | 471 GEAR UP | | | | |
| | 1XXX Instruction | | | | |
| | | 1XX | Personal Services - Salaries | | 4,035.12 |
| | | 2XX | Personal Services - Employee Benefits | | 702.69 |
| | | 6XX | Supplies and Materials | | 576.33 |
| | | | 669 Subtotal | | 5,314.14 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|---------|----------|---|------------|------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 670 | GEAR UP | | | | |
| | 471 | GEAR UP | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 9,668.22 |
| | | | 2XX Personal Services - Employee Benefits | | 1,683.67 |
| | | | 670 Subtotal | | <u>11,351.89</u> |
| 671 | GEAR UP | | | | |
| | 471 | GEAR UP | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 51,167.17 |
| | | | 2XX Personal Services - Employee Benefits | | 19,770.92 |
| | | | 5XX Other Purchased Services | | 17,371.13 |
| | | | 6XX Supplies and Materials | | 6,555.85 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 3XX Purchased Professional and Technical Services | | 2,000.00 |
| | | | 5XX Other Purchased Services | | 1,249.52 |
| | | | 671 Subtotal | | <u>98,114.59</u> |
| 674 | GEAR UP | | | | |
| | 471 | GEAR UP | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 55,764.29 |
| | | | 2XX Personal Services - Employee Benefits | | 23,633.44 |
| | | | 5XX Other Purchased Services | | 7,214.49 |
| | | | 6XX Supplies and Materials | | 4,143.00 |
| | | | 674 Subtotal | | <u>90,755.22</u> |
| 675 | GEAR UP | | | | |
| | 471 | GEAR UP | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 1,106.47 |
| | | | 2XX Personal Services - Employee Benefits | | 192.69 |
| | | | 5XX Other Purchased Services | | 893.28 |
| | | | 675 Subtotal | | <u>2,192.44</u> |
| 676 | GEAR UP | | | | |
| | 471 | GEAR UP | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 3,318.38 |
| | | | 2XX Personal Services - Employee Benefits | | 577.89 |
| | | | 5XX Other Purchased Services | | 638.42 |
| | | | 676 Subtotal | | <u>4,534.69</u> |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|--|-------------------------------|---|---|------------|---------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 814 | Healthy Kids | | | | |
| | 910 | Food Services | | | |
| | | 31XX | Food Services | | |
| | | | 1XX Personal Services - Salaries | | 324.01 |
| | | | 2XX Personal Services - Employee Benefits | | 26.62 |
| | | | 814 Subtotal | | 350.63 |
| 815 | Look At Ag - OrganicallyGrown | | | | |
| | 391 | State Career & Technical Ed Entitlement - Agriculture | | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 880.00 |
| | | | 815 Subtotal | | 880.00 |
| 816 | Blackfeet Nourish | | | | |
| | 910 | Food Services | | | |
| | | 31XX | Food Services | | |
| | | | 1XX Personal Services - Salaries | | 3,000.00 |
| | | | 816 Subtotal | | 3,000.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 4,395,656.54 |

| Schedule Of Changes Worksheet | | | | | Fund Code 15 |
|--|-----------|----------------|-----------|------|------------------|
| Beginning Fund Balance | | | | | 171,104.20 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 4,442,339.12 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 4,395,656.54 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 33,479.97 | Less Last Year | 42,835.37 | (4b) | -9,355.40 |
| | | | | | -9,355.40 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 208,431.38 (5) |

| Project Reporter Summaries | | | |
|--|----------|--------------|------------|
| Project Reporter | Revenues | Expenditures | Difference |
| 003 P-Card Rebate | 5,631.36 | 0.00 | 5,631.36 |
| 017 EXXON BES | 500.00 | 0.00 | 500.00 |
| 019 KW-Karen Cox Memorial Grant | 500.00 | 0.00 | 500.00 |
| 020 EXXON BMS | 0.00 | 413.30 | -413.30 |
| 021 Donations for District Wide Drug Free Activities | 1,609.50 | 0.00 | 1,609.50 |
| 022 Pow Wow | 5,471.54 | 0.00 | 5,471.54 |
| 025 Lights On | 805.00 | 0.00 | 805.00 |
| 026 Browning Elementary Incentives | 5,925.47 | 11,964.80 | -6,039.33 |



Trustees' Financial Summary

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Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---|--------------|--------------|------------|
| 048 Cap Inv & Def Maint | 17,100.00 | 0.00 | 17,100.00 |
| 075 NIISA Stepping Stones Grant | 4,000.00 | 0.00 | 4,000.00 |
| 077 Dennis & Phyllis Washington | 20,000.00 | 0.00 | 20,000.00 |
| 094 Homeless Donation | 1,206.35 | 1,532.31 | -325.96 |
| 095 Glacier Peaks Investing in Our Students & Schools | 3,350.00 | 3,048.21 | 301.79 |
| 100 Music Dept | 1,030.00 | 1,814.90 | -784.90 |
| 113 Title I - Schoolwide | -1,474.75 | 0.00 | -1,474.75 |
| 115 Title I - Schoolwide | 426,540.72 | 429,120.72 | -2,580.00 |
| 116 Title I - Schoolwide 15-16 | 1,186,088.00 | 1,186,087.65 | 0.35 |
| 124 School Improvement | -127.27 | 0.00 | -127.27 |
| 125 Title I School Improvement | 70,077.44 | 58,740.62 | 11,336.82 |
| 126 Title I - School Improvement 15-16 | 313,758.18 | 313,758.46 | -0.28 |
| 200 Project Aware Component 1 | 75,886.48 | 77,632.71 | -1,746.23 |
| 201 Project Aware Component 2 | 4,225.42 | 4,225.42 | 0.00 |
| 202 Project Aware Component 1 15-16 | 229,432.00 | 229,431.91 | 0.09 |
| 203 Project Aware Component 2 15-16 | 7,164.00 | 7,164.33 | -0.33 |
| 215 Title I Part A Basic | 12,829.89 | 12,829.89 | 0.00 |
| 216 Title I, Part A, Improving Basic Programs 15-16 | 42,804.00 | 42,803.85 | 0.15 |
| 315 Title III Part A English Language Acquisition | 4,838.71 | 4,838.71 | 0.00 |
| 316 Title III Part A English Language Acquisition 15-16 | 2,911.00 | 2,910.74 | 0.26 |
| 355 Medicaid Reimbursement | 321,812.46 | 328,432.56 | -6,620.10 |
| 415 21st Century Community Learning | -14,364.50 | 45.98 | -14,410.48 |
| 416 21st Century Community Learning | 51,257.00 | 51,257.19 | -0.19 |
| 435 Title II Part A | 71,013.54 | 71,013.54 | 0.00 |
| 436 Title II, Part A, Teacher/Principal Train/Recruit | 140,320.00 | 140,319.79 | 0.21 |
| 440 McKinney Vento - Homeless 15-16 | 12,140.00 | 12,848.18 | -708.18 |
| 510 Immersion Grant | 10,903.00 | 7,826.13 | 3,076.87 |
| 511 Title VII, Indian Education | -203.24 | 0.00 | -203.24 |
| 516 Title VII, Indian Education | 82.10 | 82.10 | 0.00 |
| 517 Title VII, Indian Education | 445,050.00 | 445,049.58 | 0.42 |
| 604 IDEA Part B | 2.30 | 0.00 | 2.30 |
| 605 IDEA Part B | 41,270.79 | 41,270.79 | 0.00 |
| 606 IDEA Part B | 384,617.00 | 384,616.55 | 0.45 |
| 616 IDEA Part B Preschool | 15,981.00 | 15,981.00 | 0.00 |
| 642 Striving Readers | 105.90 | 0.00 | 105.90 |
| 644 Striving Readers | -19.57 | 0.00 | -19.57 |
| 645 Striving Readers | 78,369.89 | 99,133.51 | -20,763.62 |
| 646 Striving Readers | 181,115.00 | 181,114.94 | 0.06 |
| 651 GEAR UP | 2,577.23 | 0.00 | 2,577.23 |
| 660 GEAR UP MS | -5,371.48 | 5,166.73 | -10,538.21 |
| 665 GEAR UP | 268.00 | 3.57 | 264.43 |
| 668 GEAR UP HS | 21,963.93 | 6,682.27 | 15,281.66 |



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Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|-----------------------------------|---------------------|---------------------|------------------|
| 669 GEAR UP | 5,318.97 | 5,314.14 | 4.83 |
| 670 GEAR UP | 11,363.47 | 11,351.89 | 11.58 |
| 671 GEAR UP | 101,941.84 | 98,114.59 | 3,827.25 |
| 674 GEAR UP | 90,754.91 | 90,755.22 | -0.31 |
| 675 GEAR UP | 2,172.00 | 2,192.44 | -20.44 |
| 676 GEAR UP | 4,535.00 | 4,534.69 | 0.31 |
| 780 Misc Local | 15,163.20 | 0.00 | 15,163.20 |
| 782 Employee Fund | 1,678.34 | 0.00 | 1,678.34 |
| 787 License Plate Project | 3,560.00 | 0.00 | 3,560.00 |
| 800 Food Pantry | 3,998.00 | 0.00 | 3,998.00 |
| 814 Healthy Kids | 0.00 | 350.63 | -350.63 |
| 815 Look At Ag - OrganicallyGrown | 880.00 | 880.00 | 0.00 |
| 816 Blackfeet Nourish | 0.00 | 3,000.00 | -3,000.00 |
| Total | 4,442,339.12 | 4,395,656.54 | 46,682.58 |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|---------------|---------------|
| | 1111 District Levy - Real Property | 0.00 | 2.72 |
| | 1190 Penalties and Interest on Taxes | 0.03 | 2.67 |
| | 1510 Interest Earnings | 269.67 | 281.31 |
| | 6100 Material Prior Period Revenue Adjustments | -0.98 | -24.38 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 268.72 | 262.32 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|----------|--------|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 0.00 | 0.00 |

Schedule Of Changes Worksheet Fund Code 17

| | | | | | |
|--|------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | 33,147.67 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 262.32 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 0.00 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 33,409.99 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | | Fund Code 20 |
|---|--|------------|------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value | |
| | 1510 Interest Earnings | 536.32 | 602.96 | |
| | 1900 Other Revenue from Local Sources | 1,315.00 | 868.00 | |
| | 1910 Rentals | 1,300.00 | 14,857.50 | |
| | 6100 Material Prior Period Revenue Adjustments | -210.00 | -3,380.88 | |
| 031 | | | | |
| | 1910 Rentals | 2,921.95 | 0.00 | |
| 032 | | | | |
| | 1910 Rentals | 11,308.95 | 0.00 | |
| 093 | | | | |
| | 1910 Rentals | 2,100.00 | 0.00 | |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 19,272.22 | 12,947.58 | |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 20 |
|---|---|----------|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 1XX Personal Services - Salaries | 1,008.00 | 654.00 |
| | | | 2XX Personal Services - Employee Benefits | 42.70 | 13.77 |
| | | | 4XX Purchased Property Services | 2,459.48 | 0.00 |
| | | | 6XX Supplies and Materials | 325.95 | 325.00 |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 13,914.29 |
| | | | 8XX Other Expenditures | 0.00 | 60.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 3,836.13 | 14,967.06 |

| Schedule Of Changes Worksheet | | | | | Fund Code 20 |
|--|------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | 73,634.02 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 12,947.58 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 14,967.06 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 71,614.54 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

| PRC | Revenue | 2015 Value | 2016 Value |
|-----|--|--------------|--------------|
| | 1510 Interest Earnings | 127,188.48 | 94,319.69 |
| | 1900 Other Revenue from Local Sources | 839,460.88 | 701.25 |
| | 4820 Federal Impact Aid - Title VIII | 7,251,541.06 | 7,254,594.52 |
| | 5200 Sale or Compensation for Loss of Assets | 1,012.00 | 9.00 |
| | 6100 Material Prior Period Revenue Adjustments | 7,007.01 | 15,835.46 |

020 EXXON BMS

| | | |
|---------------------------------------|--------|------|
| 1900 Other Revenue from Local Sources | 100.00 | 0.00 |
|---------------------------------------|--------|------|

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

| | |
|--------------|--------------|
| 8,226,309.43 | 7,365,459.92 |
|--------------|--------------|

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|---------|---|---|------------|------------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 2XX Personal Services - Employee Benefits | 29,575.68 | 21,841.94 |
| | | | 3XX Purchased Professional and Technical Services | 10,576.79 | 4,106.00 |
| | | | 5XX Other Purchased Services | 125,637.03 | 97,992.16 |
| | | | 6XX Supplies and Materials | 290,869.78 | 490,470.12 |
| | | | 7XX Property and Equipment Acquisition | 44,773.62 | 0.00 |
| | | 21XX | Support Services - Students | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 38,762.10 |
| | | | 2XX Personal Services - Employee Benefits | 16,059.64 | 8,902.23 |
| | | | 3XX Purchased Professional and Technical Services | 712.50 | 1,500.00 |
| | | | 5XX Other Purchased Services | 936.56 | 1,029.08 |
| | | | 6XX Supplies and Materials | 10,737.99 | 15,196.09 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 1,234.44 |
| | | | 2XX Personal Services - Employee Benefits | 7,341.42 | 25.65 |
| | | | 3XX Purchased Professional and Technical Services | 33,368.00 | 0.00 |
| | | | 5XX Other Purchased Services | 6,196.10 | 13,472.32 |
| | | | 6XX Supplies and Materials | 1,354.27 | 1,982.03 |
| | | 222X | Educational Media Services | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 95,166.37 |
| | | | 2XX Personal Services - Employee Benefits | 18,438.05 | 18,209.00 |
| | | | 3XX Purchased Professional and Technical Services | 15,682.66 | 8,860.25 |
| | | | 4XX Purchased Property Services | 981.73 | 0.00 |
| | | | 5XX Other Purchased Services | 2,195.15 | 5,574.97 |
| | | | 6XX Supplies and Materials | 193,819.58 | 151,127.76 |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 49,133.25 |

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 26 |
|---|---------|---|-------------------|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | | 810 Dues and Fees | 120.00 | 108.00 |
| | | 23XX Support Services - General Administration | | | |
| | | 1XX Personal Services - Salaries | | 0.00 | 234,581.88 |
| | | 2XX Personal Services - Employee Benefits | | 38,959.99 | 45,631.76 |
| | | 3XX Purchased Professional and Technical Services | | 14,223.38 | 16,542.73 |
| | | 5XX Other Purchased Services | | 165,450.02 | 169,178.70 |
| | | 6XX Supplies and Materials | | 23,761.80 | 20,604.32 |
| | | 810 Dues and Fees | | 22,877.62 | 27,146.62 |
| | | 8XX Other Expenditures | | 10,233.66 | 10,461.00 |
| | | 24XX Support Services - School Administration | | | |
| | | 1XX Personal Services - Salaries | | 336,869.50 | 714,716.79 |
| | | 2XX Personal Services - Employee Benefits | | 89,026.73 | 122,689.70 |
| | | 3XX Purchased Professional and Technical Services | | 6,832.86 | 15,302.04 |
| | | 5XX Other Purchased Services | | 33,876.03 | 38,085.43 |
| | | 6XX Supplies and Materials | | 49,558.89 | 76,559.54 |
| | | 810 Dues and Fees | | 1,089.00 | 215.10 |
| | | 25XX Support Services - Business | | | |
| | | 1XX Personal Services - Salaries | | 226,658.20 | 247,196.62 |
| | | 2XX Personal Services - Employee Benefits | | 38,590.30 | 59,268.59 |
| | | 3XX Purchased Professional and Technical Services | | 27,460.65 | 32,133.97 |
| | | 5XX Other Purchased Services | | 37,213.81 | 39,263.77 |
| | | 6XX Supplies and Materials | | 42,745.82 | 32,456.39 |
| | | 7XX Property and Equipment Acquisition | | 5,099.25 | 0.00 |
| | | 810 Dues and Fees | | 75.00 | 196.50 |
| | | 8XX Other Expenditures | | 0.00 | 25.00 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | 1XX Personal Services - Salaries | | 871,445.61 | 845,336.28 |
| | | 2XX Personal Services - Employee Benefits | | 298,006.89 | 284,387.02 |
| | | 3XX Purchased Professional and Technical Services | | 36,239.42 | 39,106.30 |
| | | 4XX Purchased Property Services | | 378,881.69 | 465,673.89 |
| | | 5XX Other Purchased Services | | 3,247.34 | 2,727.90 |
| | | 6XX Supplies and Materials | | 193,341.63 | 209,770.90 |
| | | 7XX Property and Equipment Acquisition | | 7,750.00 | 3,411.02 |
| | | 810 Dues and Fees | | 217.50 | 78.75 |
| | | 8XX Other Expenditures | | 30.00 | 0.00 |
| | | 27XX Student Transportation Services | | | |
| | | 2XX Personal Services - Employee Benefits | | 0.00 | 13,518.73 |
| | | 3XX Purchased Professional and Technical Services | | 10.26 | 525.00 |
| | | 4XX Purchased Property Services | | 9,524.10 | 27,996.54 |
| | | 5XX Other Purchased Services | | 2,040.04 | 580.91 |
| | | 6XX Supplies and Materials | | 145,948.14 | 96,785.30 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 26 |
|---|--|---|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | 3XX | Purchased Professional and Technical Services | 12,039.00 | 3,200.56 |
| | | 6XX | Supplies and Materials | 1,059.94 | 11,536.00 |
| | | 7XX | Property and Equipment Acquisition | 0.00 | 70,464.81 |
| | | 52XX Capital Leases or Long Term Notes with Board of Investments | | | |
| | | 830 | Special Assessments | 0.00 | 350.00 |
| 280 | Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | 1XX | Personal Services - Salaries | 26,140.43 | 18,789.30 |
| | | 2XX | Personal Services - Employee Benefits | 11,071.83 | 11,140.14 |
| | | 5XX | Other Purchased Services | 3,264.52 | 3,503.65 |
| | | 6XX | Supplies and Materials | 50.00 | 2,655.95 |
| | | 21XX Support Services - Students | | | |
| | | 1XX | Personal Services - Salaries | 51,715.38 | 0.00 |
| | | 2XX | Personal Services - Employee Benefits | 7,930.93 | 0.00 |
| | | 3XX | Purchased Professional and Technical Services | 0.00 | 10,125.00 |
| | | 23XX Support Services - General Administration | | | |
| | | 6XX | Supplies and Materials | 30.00 | 0.00 |
| | | 24XX Support Services - School Administration | | | |
| | | 1XX | Personal Services - Salaries | 40,820.25 | 52,828.38 |
| | | 2XX | Personal Services - Employee Benefits | 5,675.05 | 6,496.32 |
| | | 810 | Dues and Fees | 300.00 | 0.00 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | 4XX | Purchased Property Services | 2,370.27 | 2,189.57 |
| 434 | Title IV, Part B, 21st Century Community Learning Centers | | | | |
| | | 1XXX Instruction | | | |
| | | 1XX | Personal Services - Salaries | 0.00 | 7,564.11 |
| 465 | Federal Miscellaneous Grants from OPI | | | | |
| | | 24XX Support Services - School Administration | | | |
| | | 6XX | Supplies and Materials | 0.00 | 3,877.91 |
| 471 | GEAR UP | | | | |
| | | 1XXX Instruction | | | |
| | | 1XX | Personal Services - Salaries | 0.00 | 3,238.00 |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 564.70 |
| | | 5XX | Other Purchased Services | 0.00 | 1,594.98 |
| | | 6XX | Supplies and Materials | 339.75 | 25.00 |
| 710 | School Sponsored Extracurricular Activities | | | | |
| | | 34XX Extracurricular - Activities | | | |
| | | 1XX | Personal Services - Salaries | 11,766.73 | 13,018.00 |
| | | 2XX | Personal Services - Employee Benefits | 1,627.75 | 1,630.10 |
| | | 5XX | Other Purchased Services | 0.00 | 221.65 |
| | | 6XX | Supplies and Materials | 0.00 | 1,154.25 |

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 26 | |
|---|--|--|---|--------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 720 School Sponsored Athletics | | | | | |
| | | 35XX Extracurricular - Athletics | | | | |
| | | | 1XX Personal Services - Salaries | 69,169.95 | 0.00 | |
| | | | 2XX Personal Services - Employee Benefits | 4,616.50 | 5,454.27 | |
| | | | 4XX Purchased Property Services | 0.00 | 1,650.00 | |
| | | | 5XX Other Purchased Services | 45,408.14 | 47,092.59 | |
| | | | 6XX Supplies and Materials | 8,321.36 | 45,470.55 | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 5,255.00 | |
| | 820 Civic Services | | | | | |
| | | 33XX Community Services | | | | |
| | | | 2XX Personal Services - Employee Benefits | 1.98 | 0.00 | |
| | | | 5XX Other Purchased Services | 6,512.32 | 6,029.28 | |
| | | | 6XX Supplies and Materials | 825.02 | 3,984.10 | |
| | 890 Other Community Services | | | | | |
| | | 33XX Community Services | | | | |
| | | | 1XX Personal Services - Salaries | 7,193.00 | 789.75 | |
| | | | 2XX Personal Services - Employee Benefits | 959.35 | 4.47 | |
| | | | 3XX Purchased Professional and Technical Services | 448.25 | 0.00 | |
| | | | 5XX Other Purchased Services | 401.93 | 0.00 | |
| | | | 6XX Supplies and Materials | 0.00 | 120.00 | |
| | 910 Food Services | | | | | |
| | | 31XX Food Services | | | | |
| | | | 1XX Personal Services - Salaries | 132,914.74 | 0.00 | |
| | | | 7XX Property and Equipment Acquisition | 18,430.95 | 0.00 | |
| | 999 Undistributed | | | | | |
| | | 61XX Operating Transfers to Other Funds | | | | |
| | | | 910 Operating Transfers to Other Funds | 7,172,000.00 | 0.00 | |
| | | 9999 Undistributed | | | | |
| | | | 892 Material Prior Period Expenditure Adjustments | 2,625.00 | 0.00 | |
| 015 | | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 6XX Supplies and Materials | 8,388.88 | 0.00 | |
| | | 4XXX Facilities Acquisition and Construction Services | | | | |
| | | | 7XX Property and Equipment Acquisition | 1,180,346.52 | 0.00 | |
| 071 | Set aside expenditures | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 4XX Purchased Property Services | 0.00 | 27,663.44 | |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 26 | |
|---|---|----------|--------|------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| 081 | Robert Cassidy | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 23XX Support Services - General Administration | | | | | |
| | 5XX Other Purchased Services | | | 8,814.00 | 1,307.50 | |
| 082 | Steve Conway | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 23XX Support Services - General Administration | | | | | |
| | 5XX Other Purchased Services | | | 8,007.74 | 5,448.33 | |
| 083 | James Running Fisher | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 23XX Support Services - General Administration | | | | | |
| | 5XX Other Purchased Services | | | 11,155.79 | 4,438.16 | |
| 084 | Brian Gallup | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 23XX Support Services - General Administration | | | | | |
| | 5XX Other Purchased Services | | | 11,915.13 | 12,705.56 | |
| 085 | Velden Calica | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 23XX Support Services - General Administration | | | | | |
| | 5XX Other Purchased Services | | | 8,157.49 | 7,072.36 | |
| 086 | Brenda Croff | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 23XX Support Services - General Administration | | | | | |
| | 5XX Other Purchased Services | | | 8,179.83 | 4,630.32 | |
| 087 | Wendy Bremner | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 23XX Support Services - General Administration | | | | | |
| | 5XX Other Purchased Services | | | 8,033.74 | 7,629.34 | |
| 088 | Donna Yellow Owl | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 23XX Support Services - General Administration | | | | | |
| | 5XX Other Purchased Services | | | 7,485.40 | 6,960.82 | |
| 125 | Title I School Improvement | | | | | |
| | 999 Undistributed | | | | | |
| | 9999 Undistributed | | | | | |
| | 892 Material Prior Period Expenditure Adjustments | | | 0.00 | 1,567.90 | |
| 515 | | | | | | |
| | 999 Undistributed | | | | | |
| | 9999 Undistributed | | | | | |
| | 892 Material Prior Period Expenditure Adjustments | | | 3,363.00 | 0.00 | |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 26 | |
|---|---------|--|---|------------------------|--------------|------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| 575 | | | | | | |
| | 470 | Federal Miscellaneous Grants from other State Agencies | | | | |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | | 6XX | Supplies and Materials | 8,191.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 12,844,730.52 | 5,338,290.87 | |

| Schedule Of Changes Worksheet | | | | | Fund Code 26 | |
|--|-----------|-----------|----------------|-----------|---------------|------------|
| Beginning Fund Balance | | | | | 9,743,127.75 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 7,365,459.92 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 5,338,290.87 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| | This Year | 40,115.18 | Less Last Year | 51,282.85 | (4b) | -11,167.67 |
| | | | | | -11,167.67 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 11,759,129.13 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 28 |
|--|--|------------------|-----------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 375.40 | 297.58 |
| | 3281 State Technology Aid | 9,286.71 | 9,284.05 |
| | 6100 Material Prior Period Revenue Adjustments | 28,990.50 | -30.78 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 38,652.61 | 9,550.85 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 28 | |
|---|---------|---|------------------------|------------|--------------|-----------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | 25XX | Support Services - Business | | | | |
| | | 6XX | Supplies and Materials | | 10,982.25 | 44,054.50 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 10,982.25 | 44,054.50 | |

| Schedule Of Changes Worksheet | | | | | | Fund Code 28 |
|--|-----------|-----------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | | 41,849.63 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 9,550.85 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 44,054.50 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| | This Year | 28,000.00 | Less Last Year | 0.00 | (4b) | 28,000.00 |
| | | | | | | 28,000.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 35,345.98 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 29 |
|--|--|-------------------|------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 2,442.56 | 2,257.87 |
| | 3460 Montana Oil and Gas Tax | 118,156.66 | 41,186.00 |
| | 6100 Material Prior Period Revenue Adjustments | 0.00 | -249.68 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 120,599.22 | 43,194.19 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 29 | |
|---|---------|---|----------------------------|------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 6XX Supplies and Materials | 114,455.75 | 0.00 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 114,455.75 | 0.00 | |

| Schedule Of Changes Worksheet | | | Fund Code 29 |
|--|------|----------------|----------------|
| Beginning Fund Balance | | | 224,975.64 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | 43,194.19 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | 0.00 (3) |
| Increase/Decrease of Reserve for Inventories | | | |
| This Year | 0.00 | Less Last Year | 0.00 (4a) |
| Increase/Decrease of Reserve for Encumbrances | | | |
| This Year | 0.00 | Less Last Year | 0.00 (4b) |
| | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | 268,169.83 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 50 |
|---|--|------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1111 District Levy - Real Property | 48,402.94 | 123,521.24 |
| | 1112 District Levy - Personal Property | 884.99 | 4,140.68 |
| | 1113 District Levy - Heavy Motor Vehicles | 3.54 | 0.00 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 180.69 | 590.28 |
| | 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 4,681.70 | 0.00 |
| | 1190 Penalties and Interest on Taxes | 570.43 | 677.28 |
| | 1510 Interest Earnings | 2,903.20 | 854.38 |
| | 3120 State Guaranteed Tax Base Aid | 205,002.24 | 130,833.20 |
| | 6100 Material Prior Period Revenue Adjustments | 0.00 | 410.05 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 262,629.73 | 261,027.11 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 50 |
|---|---|---|-----------------------|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 51XX General Obligation Bonds, Special Assessments and Interest | | | |
| | | | 840 Principal On Debt | 215,000.00 | 225,000.00 |
| | | | 850 Interest on Debt | 157,056.26 | 147,918.76 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 372,056.26 | 372,918.76 |

| Schedule Of Changes Worksheet | | | | | Fund Code 50 |
|--|------|----------------|------|------|----------------|
| Beginning Fund Balance | | | | | 213,374.65 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 261,027.11 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 372,918.76 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 101,483.00 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

| PRC | Revenue | 2015 Value | 2016 Value |
|---|--|------------|------------|
| | 1510 Interest Earnings | 633.63 | 660.76 |
| | 6100 Material Prior Period Revenue Adjustments | 0.00 | -57.28 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 633.63 | 603.48 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|---|---------|----------|--------|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 0.00 | 0.00 |

Schedule Of Changes Worksheet Fund Code 60

| | | |
|---|-----------|-----|
| Beginning Fund Balance | 77,881.02 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 603.48 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 78,484.50 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

| PRC | Revenue | 2015 Value | 2016 Value |
|---|--|------------|------------|
| | 1111 District Levy - Real Property | 2.16 | 0.00 |
| | 1190 Penalties and Interest on Taxes | 2.84 | 0.00 |
| | 1510 Interest Earnings | 1,023.23 | 1,045.81 |
| | 6100 Material Prior Period Revenue Adjustments | 0.00 | -203.90 |
| 348 | | | |
| | 5301 School Safety and Security Transfer | 25,964.00 | 0.00 |
| 911 | | | |
| | 5301 School Safety and Security Transfer | 67,500.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 94,492.23 | 841.91 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|---|----------------------------|---|--|------------|------------|
| 910 | | | | | |
| | 190 School Safety Projects | | | | |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 7XX Property and Equipment Acquisition | 25,964.00 | 0.00 |
| 911 | | | | | |
| | 190 School Safety Projects | | | | |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 6XX Supplies and Materials | 67,500.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 93,464.00 | 0.00 |

Schedule Of Changes Worksheet

Fund Code 61

| | | |
|--|------------|------|
| Beginning Fund Balance | 157,125.25 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 841.91 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 33,750.00 | (4b) |
| | -33,750.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 124,217.16 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

70 - Day Care Enterprise Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 70 |
|--|--|------------------|------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 0.14 | 0.00 |
| | 1900 Other Revenue from Local Sources | 43,498.92 | 25,589.15 |
| | 6100 Material Prior Period Revenue Adjustments | 311.25 | 125.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 43,810.31 | 25,714.15 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 70 | |
|---|---------|---|---------------------|---------------------------------------|--------------|-----------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 920 | Enterprise or Internal Service Programs | | | | |
| | | 32XX | Enterprise Services | | | |
| | | | 1XX | Personal Services - Salaries | 6,362.00 | 3,582.00 |
| | | | 2XX | Personal Services - Employee Benefits | 30,982.36 | 15,646.22 |
| | | | 5XX | Other Purchased Services | 1,806.00 | 683.70 |
| | | | 6XX | Supplies and Materials | 4,302.70 | 5,677.23 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 43,453.06 | 25,589.15 | |

| Schedule Of Changes Worksheet | | | | | | Fund Code 70 |
|--|------|----------------|--------|------|---------|---------------|
| Beginning Fund Balance | | | | | | 0.00 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 25,714.15 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 25,589.15 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 125.00 | (4b) | -125.00 | |
| | | | | | | -125.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 0.00 (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0400-94087407

18 Glacier County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 82 |
|--|--|---------------------|------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 0.00 | 33,097.46 |
| | 5300 Operating Transfers from Other Funds | 7,172,000.00 | 0.00 |
| | 5700 Resources Transferred from Other School Districts or Cooperatives | 200,000.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 7,372,000.00 | 33,097.46 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 82 | |
|---|---------|---|---|------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | 26XX | Operation and Maintenance of Plant Services | | | | |
| | | 1XX | Personal Services - Salaries | 0.00 | 861.98 | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 298.57 | |
| | | 3XX | Purchased Professional and Technical Services | 0.00 | 588,746.67 | |
| | 4XXX | Facilities Acquisition and Construction Services | | | | |
| | | 7XX | Property and Equipment Acquisition | 0.00 | 3,464,594.11 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 0.00 | 4,054,501.33 | |

| Schedule Of Changes Worksheet | | | | Fund Code 82 |
|--|------|----------------|-----------|------------------|
| Beginning Fund Balance | | | | 7,372,000.00 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | 33,097.46 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | 4,054,501.33 (3) |
| Increase/Decrease of Reserve for Inventories | | | | |
| This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | |
| This Year | 0.00 | Less Last Year | 0.00 (4b) | 0.00 |
| | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | 3,350,596.13 (5) |

Trustees' Financial Summary

FY2015-16

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Detail Expenditure

| Fund | Account | Description | 2015 Value | 2016 Value |
|-------------|----------------|---|-------------------|-------------------|
| XX | 210 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 260 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 280 1XXX 112 | Certified Teacher Staff Salaries | 511,611.71 | 534,746.91 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 17,360.21 | 19,050.53 |
| XX | 427 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 1XXX 112 | Certified Teacher Staff Salaries | 2,620.00 | 0.00 |
| XX | 451 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 452 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 456 1XXX 112 | Certified Teacher Staff Salaries | 56,596.90 | 59,188.30 |
| XX | 457 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 458 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX 112 | Certified Teacher Staff Salaries | 4,651,312.14 | 4,581,864.66 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 35,742.40 | 142,529.82 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 1,545.00 | 510.50 |
| XX | XXX 26XX 41X | Energy Utility Services | 269,886.24 | 254,066.27 |
| XX | XXX 4XXX 710 | Land | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 0.00 | 0.00 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 0.00 | 0.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 1,180,346.52 | 3,528,706.67 |
| XX | XXX 4XXX 73X | Major Equipment-New | 0.00 | 6,352.25 |
| XX | XXX 4XXX 74X | Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX XXXX 561 | Tuition to Other School Districts Within the State | 2,500.00 | 0.00 |
| XX | XXX XXXX 562 | Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX 563 | Educational Fees to Detention Facilities | 0.00 | 3,240.00 |



Trustees' Financial Summary

FY2015-16

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18 Glacier County

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Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|------------|
| a. Instructional Block Grant Entitlement | 224,532.00 |
| b. Related Services Block Grant Entitlement | 74,844.00 |
| c. Total Entitlements Subject to Reversion | 299,376.00 |

Prorated Cooperative Cost Payments:

| | |
|---|--------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 0.00 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 398,170.08 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 1,368,489.56 |
| g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00 |

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

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18 Glacier County

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Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|--------------|---------|---------|---------|------------|
| 280 | 1XXX | 1XX | 844,678.45 | 0.00 | 0.00 | 0.00 | 18,789.30 |
| 280 | 1XXX | 2XX | 232,141.32 | 0.00 | 0.00 | 0.00 | 11,140.14 |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 3,503.65 |
| 280 | 1XXX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 2,655.95 |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 1XX | 154,143.57 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 2XX | 31,987.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 10,125.00 |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 52,828.38 |
| 280 | 24XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 6,496.32 |
| 280 | 24XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 62XX | 920 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 1,262,950.82 | 0.00 | 0.00 | 0.00 | 105,538.74 |

1,368,489.56

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0400-94087407

18 Glacier County

0400 Browning Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

| Business | Beginning Balance | Adjust- ments | Additions | Removals | Ending Balance |
|--|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land Improvements | 14,128.00 | 0.00 | 0.00 | 0.00 | 14,128.00 |
| Totals at Historical Cost | 14,128.00 | 0.00 | 0.00 | 0.00 | 14,128.00 |
| Business-type Activities, Capital Assets, Net of Accumulated Depreciation | 14,128.00 | 0.00 | 0.00 | 0.00 | 14,128.00 |
| Governmental | Beginning Balance | Adjust- ments | Additions | Removals | Ending Balance |
| Land | 621,259.00 | 0.00 | 0.00 | 0.00 | 621,259.00 |
| Land Improvements | 1,151,369.00 | 0.00 | 0.00 | 0.00 | 1,151,369.00 |
| Buildings | 24,357,410.00 | 0.00 | 0.00 | 0.00 | 24,357,410.00 |
| Machinery and Equipment | 3,595,191.00 | 0.00 | 0.00 | 0.00 | 3,595,191.00 |
| Totals at Historical Cost | 29,725,229.00 | 0.00 | 0.00 | 0.00 | 29,725,229.00 |
| Governmental Activities, Capital Assets, Net of Accumulated Depreciation | 29,725,229.00 | 0.00 | 0.00 | 0.00 | 29,725,229.00 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

| Depreciation by Function for FY2016 | Governmental Activities | Business-Type Activities | Adjustments |
|--|------------------------------------|-------------------------------------|--------------------|
| Instruction (1XXX) | 173,675.00 | 0.00 | 0.00 |
| General Administration (23XX) | 248,081.00 | 0.00 | 0.00 |
| Operations and Maintenance (26XX) | 24,691.00 | 0.00 | 0.00 |
| Transportation (27XX) | 149,080.00 | 0.00 | -22,929.00 |
| Food Service (31XX) | 27,168.00 | 0.00 | 0.00 |
| Extracurricular (34XX, 35XX) | 10,021.00 | 0.00 | 0.00 |
| Total Depreciation for FY2016 | 632,716.00 | 0.00 | -22,929.00 |

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0400-94087407

18 Glacier County

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Schedule of Changes in Long-Term Liabilities

| | (a) Beginning Balance 7/1/2015 | (b) New Debt & Other Additions | (c) Principal Payments | (d) Refunding & Other Reduction | (e) Ending Balance (6/30/2016) [a+b-c-d] | (f) Current Portion Due FY2017 | (g) Long-Term Portion Due FY2018 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| Governmental Activities * | | | | | | | |
| Compensated Absences | 410,290.00 | 2,761.46 | 0.00 | 0.00 | 413,051.46 | 0.00 | 413,051.46 |
| Other Post Employment Benefits | 15,508.50 | 0.00 | 0.00 | 0.00 | 15,508.50 | 0.00 | 0.00 |
| Total Governmental Activity | | | | | | | |
| Non-bond Long-Term Liabilities | 425,798.50 | 2,761.46 | 0.00 | 0.00 | 428,559.96 | 0.00 | 413,051.46 |
| Bond(s) | | | | | | | |
| 12/01/2007 | 3,450,000.00 | 0.00 | 225,000.00 | 0.00 | 3,225,000.00 | 235,000.00 | 2,990,000.00 |
| Total Governmental Activity | | | | | | | |
| Bond Long-Term Liabilities | 3,450,000.00 | 0.00 | 225,000.00 | 0.00 | 3,225,000.00 | 235,000.00 | 2,990,000.00 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0400-94087407

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Net Pension Liability FY2016

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental | | | | |
| Net Pension - PERS | 726,418.50 | 2,161,137.94 | 0.00 | 2,887,556.44 |
| Net Pension - TRS | 11,581,731.19 | 0.00 | 417,454.69 | 11,164,276.50 |